

DEC 29 '09

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ALVORD AND ALVORD
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WASHINGTON, D.C.

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
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December 29, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 4-7545 Rider 2

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 18, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: M&G Polymers USA, LLC
State Route 2
Apple Grove, WV 25502]

Section Chief
December 29, 2009
Page 2

A description of the railroad equipment covered by the enclosed document is:

50 railcars: ACFX 069462 - ACFX 069511.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARI II Funding LLC and Shippers Third LLC, all with respect to M&G Polymers USA, LLC, a Delaware Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

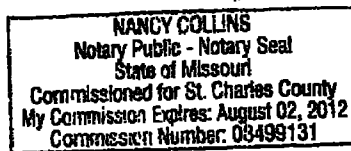
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 18th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 2 dated 3/6/06

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	069462
	Hopper	ACFX	069463
	Hopper	ACFX	069464
	Hopper	ACFX	069465
	Hopper	ACFX	069466
	Hopper	ACFX	069467
	Hopper	ACFX	069468
	Hopper	ACFX	069469
	Hopper	ACFX	069470
	Hopper	ACFX	069471
	Hopper	ACFX	069472
	Hopper	ACFX	069473
	Hopper	ACFX	069474
	Hopper	ACFX	069475
	Hopper	ACFX	069476
	Hopper	ACFX	069477
	Hopper	ACFX	069478
	Hopper	ACFX	069479
	Hopper	ACFX	069480
	Hopper	ACFX	069481
	Hopper	ACFX	069482
	Hopper	ACFX	069483
	Hopper	ACFX	069484
	Hopper	ACFX	069485
	Hopper	ACFX	069486
	Hopper	ACFX	069487
	Hopper	ACFX	069488
	Hopper	ACFX	069489
	Hopper	ACFX	069490
	Hopper	ACFX	069491
	Hopper	ACFX	069492
	Hopper	ACFX	069493
	Hopper	ACFX	069494
	Hopper	ACFX	069495

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 2

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	069496
	Hopper	ACFX	069497
	Hopper	ACFX	069498
	Hopper	ACFX	069499
	Hopper	ACFX	069500
	Hopper	ACFX	069501
	Hopper	ACFX	069502
	Hopper	ACFX	069503
	Hopper	ACFX	069504
	Hopper	ACFX	069505
	Hopper	ACFX	069506
	Hopper	ACFX	069507
	Hopper	ACFX	069508
	Hopper	ACFX	069509
	Hopper	ACFX	069510
	Hopper	ACFX	069511

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/29/09



Robert W. Alvord